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**ASSOCIATION OF
AMERICAN RAILROADS**

**Law Department
Louis P. Warchot
Senior Vice President-Law &
General Counsel**

May 29, 2007

**Honorable Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Room 700
Washington, D.C. 20423**

Re: Ex Parte No. 558 (Sub-No. 10), Railroad Cost of Capital – 2006

Dear Secretary Williams:

The Association of American Railroads (AAR), on behalf of itself and member railroads, intends to participate in this proceeding by filing and receiving statements.

Accordingly, please show the undersigned as counsel of record on behalf of the AAR. Any comments or statements filed by other parties in this proceeding should be served upon the AAR, addressed as follows:

**Louis P. Warchot
Association of American Railroads
50 F Street, NW
Washington, D.C. 20001**

Respectfully submitted,

Louis P. Warchot

**cc: Craig Rockey
Clyde Crimmell**